



## Bob Inzer

Clerk of Circuit Court

Clerk of Courts • Clerk of County Commission • Auditor • Treasurer • Recorder • Custodian of County Funds

September 16, 2005

The Honorable Cliff Thaele, Chairman  
Leon County Board of County Commissioners  
301 S. Monroe Street  
Tallahassee, FL 32301

Dear Chairman Thaele:

The Clerk serves as auditor of the county and in that role audits various activities under the purview of the Board of County Commissioners. Each year we develop a plan outlining the activities to be audited during the coming year. These activities are selected based upon a risk assessment that incorporates the risk of non-compliance with statutory, procedural or contractual terms, risk of loss, and efficiency of operation.

This letter is to advise you of the activities we have identified for review next year and to solicit your input. Audits should be a benefit to the commission and management. They are an independent evaluations of operations designed to identify weaknesses or areas in need of improvement. Accordingly, I solicit input both from you and management into areas/activities that you would like to see reviewed. I believe this input enhances the value of the internal auditing function.

Below is a listing of audits we have initially identified (additional audits are planned for Clerk areas):

- Purchasing-Compliance
- Public Works Operations-Revenues
- Contract Audit (EMS)
- Contract Audit (BOA Building Management)

In addition to scheduled audits, the Division of Internal Auditing also performs audits of tourist development tax payers, assists the County's external auditors in the annual financial audit, performs routine internal control tasks such as surprise cash counts, responds to management requests for consultation and advice and conducts special projects as approved by the Clerk.

It is our desire to finalize next year's audit plan soon. I seek your input into additional audit activities by October 1 so that we can include them in next year's plan. If you need more time to consider or to solicit opinions from other commissioners or county managers, please let me know.

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Our internal policies provide for an Audit Advisory Committee to review and approve our risk analysis of operations, audit schedule, review each audit report and generally provide overall guidance to the audit staff. This committee has not been active and we are in the process of reestablishing the committee. The committee has five members, two members appointed by the Board, two appointed by the Clerk and one representing the county's external auditor. One member of the committee will be an internal auditor in governmental practice. The committee will meet two to four times a year with interim communications by e-mail.

Each appointee must meet the following minimum qualifications:

- Must be certified as a CPA or CIA
- Must have at least 10 years professional experience in auditing or accounting, either in government or government-related (may be retired)
- Must be a resident of Leon County
- Must not be an employee or officer of the Leon County

Specifically, I am asking the County to appoint two members before December 1, 2005 who meet the criteria set forth above. I expect the first meeting of the Audit Advisory Committee would be held in January 2006. If you have any questions or concerns, I will be happy to meet with you to discuss the establishment of the committee and its function in the internal audit process.

Sincerely,



Bob Inzer  
Clerk of the Circuit Court

cc: Mr. Parwez Alam, County Administrator  
Mr. John Stott, Chief Deputy Clerk  
Mrs. Phyllis Graham, Supervisor, Division of Internal Auditing